

**Certification of Budget
Town**

Name Bryce Canyon City

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

Part I

Certification

ADOPTION OF BUDGET INFORMATION:

In compliance with Utah Code Sections 10-5-107, 10-5-109, 59-2-919, through 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on forms provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall, by resolution or ordinance, adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above mentioned Town and fiscal year as approved and adopted by resolution or ordinance. A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

Utah Code

☒

10-5-109 (no increase in tax rate - final budget adopted before June 22)

☐ 59-2-919 through 923, 10-5-109 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/21/2011

Public hearing date:

6/21/2011

David B. Tebbs

Budget Officer

6/21/2011

Date

(435) 231-1272

Phone Number

david.tebbs@gmail.com

Email Address

CONTINUE ON PAGE 2 WITH PART II

Town
Adopted Budget

Name **Bryce Canyon City**

Fiscal Year Ended June 30,

2012

Form: TN-BUD-1-2012

Basic Form Instructions

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.
- 2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
- 3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.
- 4) Please report amounts rounded to the nearest dollar. Some items may not apply to your town.
- 5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.
- 6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:
Utah State Auditor
Utah State Capitol Complex
East Office Building Suite E310
PO Box 142310
Salt Lake City, UT 84114

Part II General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Taxes				
1.1	General Property Taxes - Current			
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	455795.6	475000	475000
1.4	Franchise Taxes			
1.5	Transient Room Tax			
1.6	Fee-in-Lieu of Property Taxes			
1.7				
1.8				
Licenses and Permits				
2.1	Business Licenses and Permits	914.46	575	600
2.2	Non-business Licenses and Permits			
2.3	Cemetery - Burial Permits			
2.4	Animal Licenses			
2.5				
2.6				
Charges for Services				
3.1	General Government			
3.2	Public Safety			
3.3	Streets and Public Improvements			
3.4	Street Sanitation Charges			
3.5	Refuse Collection Charges			
3.6	Parks and Public Property			
3.7	Cemeteries			
3.8	Miscellaneous Services:			
3.9				
3.10				

CONTINUE ON PAGE 3 WITH PART II

Name Bryce Canyon City		Fiscal Year Ended June 30,		2012
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Fines and Forfeitures			
4.1	Fines			
4.2	Forfeitures			
4.3	Other:			
4.4	Other:			
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	State Grants			
5.3	State Shared Revenue			
5.4	Class "C" Road Fund Allotment	3179.58	6400	6000
5.5	Liquor Fund Allotment	1392.76	1700	1500
5.6	Grants from Local Units:			
5.7	CIB			100000
5.8	Garfield County		50000	
	Miscellaneous Revenue			
6.1	Interest Earnings	2066.7	1750	1750
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds	859000	93400	1500000
6.6	Other Financing - Capital Lease Obligations			
6.7				
6.8				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Loan From:			
7.5	Contribution from Private Sources			50000
7.6	Beg. Class "C" Road Fund Bal. to be Appropri.			
7.7				
7.8				
7.9				
7.10	Beg. General Fund Balance to be Appropriated			28225
	TOTAL REVENUES	1322349.1	628825	2163075
CONTINUE ON PAGE 4 WITH PART III				

Name Bryce Canyon City		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Administration	20243.56	43800	38750
1.2	Auditor	7642.47	8000	8000
1.3	Other Professional Services	94706.84	117000	8500
1.4	Elections	1000	1000	1000
1.5	Other	69182.69	39150	40300
1.6	Capital Outlay	53906.05	16500	100000
1.7				
1.8				
	Public Safety			
2.1	Police Department	20000	15000	5000
2.2	Fire Department			5000
2.3	Animal Control and Regulation			
2.4	Ambulance		6000	3000
2.5	Capital Outlay (New Public Safety Building)			1680000
2.6				
	Public Health			
3.1	Health Services			
3.2				
3.3				
3.4				
	Highway and Public Improvements			
4.1	Construction			
4.2	Repair and Maintenance	17840	37500	50000
4.3	Services (Legal/Professional)	17491.24	0	5000
4.4	Capital Outlay	608978.46	52200	10000
4.5				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas		200	2525
5.2	Recreation and Culture			
5.3	Libraries			
5.4	Cemeteries			
5.5	Capital Outlay	73794.82	47500	10000
5.6				
5.7				
CONTINUE ON PAGE 5 WITH PART III				

Name Bryce Canyon City		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development			
6.3	Economic Development and Assistance			
6.4				
6.5				
6.6				
	Debt Service			
7.1	Principal and Interest	194834.42	195000	196000
7.2				
	Transfers and Other Uses			
8.1	Transfer To:			
8.2	Transfer To:			
8.3	Other:			
8.4				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7	Budgeted Increase in Fund Balance	142728.55	49975	0
	TOTAL EXPENDITURES	1322349.1	628825	2163075
CONTINUE ON PAGE 6 WITH PART IV				

Name	Bryce Canyon City	Fiscal Year Ended June 30,		2012
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Transfer From:			
2.2	Usage of Beginning Fund Balance			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	0	0	0

	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Transfer To:			
4.2	Budgeted Increase in fund Balance			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES	0	0	0

Name Bryce Canyon City		Fiscal Year Ended June 30,		2012
Part V Debt Service Fund				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	0	0	0
1.13	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPRIATION	0	0	0
	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	0	0	0
3.12	Ending Fund Balance	0	0	0

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Name	Bryce Canyon City	Fiscal Year Ended June 30,	2012
Part VII	Other Fund		
Nature of the Fund:			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)
		Ensuing Year Approved Budget Appropriation (d)	
	Revenues		
1.1	Transfers from General Fund		
1.2	Interest Income		
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8	Beginning Fund Balance to be Appropriated		
	TOTAL REVENUE	0	0
	Expenditures		
2.1			
2.2			
2.3			
2.4			
2.5			
2.6			
2.7			
2.8	Appropriated Increase in fund Balance		
	TOTAL EXPENDITURES	0	0

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash flow analysis is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. Since enterprise funds are required to follow the same accounting principles for determining profit or loss that a private company is, it must be recognized that certain items such as bond proceeds are not revenues even though they provide cash, and items such as construction and major improvements of systems and debt repayment are not expenses even though they use cash. Accordingly, it would be helpful for the town to use the cash reconciliation section provided at the bottom of the form for cash flow analysis. Net income (loss) should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and electric. A combined budget may be prepared only if the function of the enterprise is closely related, such as water and sewer.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

Name Bryce Canyon City		Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services			
1.2	Interest Earned			
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	0	0	0
	Operating Expense			
2.1	Personnel Services			
2.2	Contractual Services			
2.3	Material and Supplies			
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	0	0	0
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	NET INCOME (LOSS)	0	0	0
	Cash Operating Needs			
4.1	Net Income (Loss)	0	0	0
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			

5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0